

Sewer

ANNUAL REPORT

OF

Exact Legal Name of Reporting Utility

(Address of Utility)

TO THE
PUBLIC SERVICE COMMISSION
OF THE
COMMONWEALTH OF KENTUCKY

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 19 ____

PUBLIC SERVICE COMMISSION OF KENTUCKY
PRINCIPAL PAYMENT AND INTEREST INFORMATION
FOR YEAR ENDING DECEMBER 31, 19__

1. Amount of Principal Payment during calendar year \$ _____
2. Is Principal current? (Yes) _____ (No) _____
3. Is Interest current? (Yes) _____ (No) _____

SERVICES PERFORMED BY
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant? YES _____ NO _____

If yes, which service is performed?

Audit _____

Compilation _____

Review _____

Please enclose a copy of the accountant's report with annual report.

AUDIT OF THE ANNUAL REPORT
SEWER UTILITIES

To Be Completed and Returned With Annual Report

Page 1

<u>Page No.</u>	<u>Line No.</u>	<u>Page No.</u>	<u>Line No.</u>	<u>Yes</u>	<u>No</u>	<u>If No, Explain Why</u>
2	4	agrees with	4 12			
2	6	agrees with	4 15 (Utility Plant)			
2	7	agrees with	4 17 (Utility Plant)			
4	2	(Utility Plant)	5 40			
4	23	agrees with	4 15 (Utility Plant)			
3	4 & 5	agrees with	6 Capital Stock			
3	10	agrees with	7 Balance End of Year Statement of Retained Earnings			
3	19	agrees with	6 Long-Term Debt, Total (d)			
3	23	agrees with	6 Notes Payable, Total (e)			
3	29	agrees with	6 Interest Accrued, Balance End of Year, Total			
3	30	agrees with	7 21			
4	3	(Depreciation)	8 25			
6		Interest Accrued				
6		During Year-LTD	8 40			
6		Interest Accrued				
6		During Year-Other	8 43			
8	24	agrees with	9 52			
8	27	agrees with	10 Acct. 408.1			
8	28	agrees with	10 Total Income Taxes Utility Operating Income			

AUDIT OF THE ANNUAL REPORT

SEWER UTILITIES

TO BE COMPLETED AND RETURNED WITH ANNUAL REPORT

Page 2

Page No.	Line No.	Page No.	Line No.	Yes	No	If No, Explain Why
8	26	agrees with	10	Amortization Expense		
8	44	agrees with	10	Account 408.2		
8	45	agrees with	10	Total Income Taxes Nonutility Operating Income		
Pages 11 and 12 have been completed						
The Oath Page has been completed						

Additional Information Required by Commission Orders

Provide any special information required by prior Commission orders, as well as any narrative explanations necessary to fully explain the data. Examples of the types of special information that may be required by Commission orders include surcharge amounts collected, refunds issued, and unusual debt repayments.

Case #	Date of Order	Item/Explanation

Attach additional sheets if more room is needed

GENERAL INFORMATION

1. Exact name of utility making this report(Use the words "The", "Company",
"Incorporated" only when a part of the corporate name)_____
2. Give the location including street, zip code and telephone number of the
principal office in Kentucky_____
3. Give name, title, address and telephone number of the officer to whom
correspondence concerning this report should be addressed_____
4. Name of State under the laws of which respondent is incorporated and the
date of incorporation_____
5. Date sewer utility began operations_____
6. Name of City, Town, Community, Sub-division and County in which respon-
dent furnishes sewer service_____
7. Number of employees: Full time_____, Part time_____

PRINCIPAL OFFICERS

[illegible]

BALANCE SHEET

Line No.	ASSETS AND OTHER DEBITS	Balance First Of Year	Balance Last Of Year
1			
2	UTILITY PLANT		
3			
4	Utility Plant(101-109)		
5	Less: Accum. Prov. for Depr. and Amort.		
6	of Utility Plant(110)		
7	Net Utility Plant		
8			
9	OTHER PROPERTY AND INVESTMENTS		
10			
11	Non-Utility Property(121)		
12	Less: Accum. Prov. for Depr. and Amort.		
13	of Non-Utility Property(122)		
14	Net Non-Utility Property		
15	Other Investments(124)		
16	Special Funds(125)		
17			
18			
19	Total Other Property and Investments		
20			
21	CURRENT AND ACCRUED ASSETS		
22			
23	Cash and Working Funds(131)		
24	Temporary Cash Investments(132)		
25	Notes Receivable(141)		
26	Customer Accounts Receivable(142)		
27	Other Accounts Receivable(143)		
28	Accum. Prov. for Uncollectible Accts.-Cr.(144)		
29	Notes Receivable from Assoc. Companies(145)		
30	Accounts Receivable from Assoc. Companies(146)		
31	Materials and Supplies(150)		
32	Prepayments(166)		
33	Other Current and Accrued Assets(170)		
34			
35			
36			
37	Total Current and Accrued Assets		
38			
39	DEFERRED DEBITS		
40			
41	Unamortized Debt Discount and Expense(181)		
42	Extraordinary Property Losses(182)		
43	Other Deferred Debits(183)		
44			
45			
46			
47	Total Deferred Debits		
48			
49			
50	TOTAL ASSETS AND OTHER DEBITS		

BALANCE SHEET

Line No.	LIABILITIES AND OTHER CREDITS	Balance First Of Year	Balance Last Of Year
1			
2	EQUITY CAPITAL		
3			
4	Common Capital Stock(201)		
5	Preferred Capital Stock(204)		
6	Other Paid-In Capital(207)		
7	Discount on Capital Stock(213)		
8	Capital Stock Expense(214)		
9	Appropriated Retained Earnings(215)		
10	Unappropriated Retained Earnings(216)		
11	Non-Corporate Proprietorship(218)		
12	Total Equity Capital		
13			
14	LONG TERM DEBT		
15			
16	Bonds(221)		
17	Advances From Associated Companies(223)		
18	Other Long Term Debt(224)		
19	Total Long Term Debt		
20			
21	CURRENT AND ACCRUED LIABILITIES		
22			
23	Notes Payable(231)		
24	Accounts Payable(232)		
25	Notes Payable to Associated Companies(233)		
26	Accounts Payable to Associated Companies(234)		
27	Customer Deposits(235)		
28	Taxes Accrued(236)		
29	Interest Accrued(237)		
30	Other Current and Accrued Liabilities(238)		
31	Total Current and Accrued Liabilities		
32			
33	DEFERRED CREDITS		
34			
35	Advances for Construction(252)		
36	Other Deferred Credits(253)		
37	Accum. Deferred Investment Tax Credits(255)		
38	Total Deferred Credits		
39			
40	Operating Reserves(261-265)		
41			
42	Contributions in Aid of Construction(271)		
43			
44	ACCUMULATED DEFERRED INCOME TAXES		
45			
46	Accum. Def. Income Taxes-Accel. Amort.(281)		
47	Accum. Def. Income Taxes-Lib. Depr.(282)		
48	Accum. Def. Income Taxes-Other(283)		
49	Total Accum. Deferred Income Taxes		
50	TOTAL LIABILITIES AND OTHER CREDITS		

SUMMARY OF UTILITY PLANT

Line No.	Acct No.	Item	Amount
		UTILITY PLANT	
1		In Service:	
2	101	Plant in Service Classified(from pg. 5, line 40)	
3	102	Completed Construction Not Classified	
4	103	Utility Plant in Process of Reclassification	
5	106	Utility Plant Purchased or Sold	
6		Total-In Service	
7	104	Utility Plant Leased to Others	
8	105	Property Held for Future Use	
9	107	Construction Work in Progress	
10	108	Utility Plant Acquisition Adjustments	
11	109	Other Utility Plant Adjustments	
12		Total Utility Plant(to pg. 2, line 4)	
13		Less:	
14	110	Accumulated Provision for Depreciation and	
15		Amort. of Utility Plant(to pg. 2, line 6)	
16			
17		NET UTILITY PLANT(to pg. 2, line 7)	

ACCUM. PROV. FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Line No.	Item	Amount
1	Balance Beginning of Year	
2	Accruals for Year:	
3	Depreciation	
4	Amortization	
5	Other Accounts(detail):	
6		
7		
8	Total Accruals for Year	
9	Credit Adjustments(describe):	
10		
11		
12	Total Credits for Year	
13		
14	Net Charges for Plant Retired:	
15	Book Cost of Plt. Ret.(same as pg. 5, line 40)	
16	Add: Cost of Removal	
17	Less: Salvage	
18	Net Charges for Plant Retired	
19	Debit Adjustments(describe):	
20		
21		
22	Total Debit Adjustments for Year	
23	Balance End of Year	

SEWER UTILITY PLANT IN SERVICE

Report in col. (e) entries reclass. property from one acct. to another. Corrections of entries of the prec. yr. should be recorded in col. (c) or (d) as they are corrections of additions or retirements.

Line No.	Account	Depr. Rate	Balance First of Yr	Additions	Retire-ments	Adj.-Inc. or Dec.	Balance End of Year
1	INTANGIBLE PLANT						
2	Organization(301)	---					
3	Franchise and Consents(302)	---					
4	Miscellaneous Intangible Plant(303)	---					
5	Total Intangible Plant	---					
6	LAND AND STRUCTURES						
7	Land and Land Rights(310)	---					
8	Structures and Improvements(311)						
9	Total Land and Structures						
10	COLLECTION PLANT						
11	Collection Sewers-Force(352.1)						
12	Collection Sewers-Gravity(352.2)						
13	Other Collection Plant Facilities(353)						
14	Services to Customers(354)						
15	Flow Measuring Devices(355)						
16	Total Collection Plant						
17	PUMPING PLANT						
18	Receiving Wells and Pump Pits(362)						
19	Pumping Equipment-Electric(363A)						
20	Pumping Equipment-Diesel(363B)						
21	Pumping Equipment-Other(363C)						
22	Total Pumping Plant						
23	TREATMENT AND DISPOSAL PLANT						
24	Oxidation Lagoon(372)						
25	Treatment and Disposal Equipment(373)						
26	Plant Sewers(374)						
27	Outfall Sewer Lines(375)						
28	Other Treat. & Dis. Plt. Equip.(376)						
29	Total Treatment and Disposal Plant						
30	GENERAL PLANT						
31	Office Furniture and Equipment(391)						
32	Transportation Equipment(392)						
33	Stores Equipment(393A)						
34	Tools, Shop & Garage Equipment(393B)						
35	Laboratory Equipment(393C)						
36	Power Operated Equipment(393D)						
37	Communication Equipment(393E)						
38	Other Tangible Property(393F)						
39	Total General Plant						
40	TOTAL SEWER PLANT IN SERVICE						

CAPITAL STOCK	
1	100.00
2	100.00
3	100.00
4	100.00
5	100.00
6	100.00
7	100.00
8	100.00
9	100.00
10	100.00
11	100.00
12	100.00
13	100.00
14	100.00
15	100.00
16	100.00
17	100.00
18	100.00
19	100.00
20	100.00
21	100.00
22	100.00
23	100.00
24	100.00
25	100.00
26	100.00
27	100.00
28	100.00
29	100.00
30	100.00
31	100.00
32	100.00
33	100.00
34	100.00
35	100.00
36	100.00
37	100.00
38	100.00
39	100.00
40	100.00
41	100.00
42	100.00
43	100.00
44	100.00
45	100.00
46	100.00
47	100.00
48	100.00
49	100.00
50	100.00
51	100.00
52	100.00
53	100.00
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76	100.00
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78	100.00
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80	100.00
81	100.00
82	100.00
83	100.00
84	100.00
85	100.00
86	100.00
87	100.00
88	100.00
89	100.00
90	100.00
91	100.00
92	100.00
93	100.00
94	100.00
95	100.00
96	100.00
97	100.00
98	100.00
99	100.00
100	100.00

[illegible]

LONG-TERM DEBT

List Each Original Issue Amt., Class & Series of Obligation (a)	Date Of Issue (b)	Date Of Maturity (c)	Outstanding Per Balance Sheet (d)	Interest For The Year	
				Rate (e)	Amount (f)
Total					

NOTES PAYABLE
(Include Notes Payable to Associated Companies Under This Heading)

	Date Of	Date Of	Interest	Balance End
--	---------	---------	----------	-------------

Name of Payee (a)	Date Of Note (b)	Date Of Maturity (c)	Interest Rate (d)	Balance End Of Year (e)
Total				

INTEREST ACCRUED

Description Of Obligation (a)	Int. Accr. Balance First Of Yr. (b)	Int. Accr. During Year (c)	Int. Paid During Year (d)	Int. Accr. Balance End Of Year
Total				

OTHER CURRENT AND ACCRUED LIABILITIES

Line No.	Sub-Account and Description	Amount
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	Total(Must agree with page 3. line 30, Acct. No. 238)	

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

Item (a)	This Year (b)	Last Year (c)
UNAPPROPRIATED RETAINED EARNINGS(216)		
Balance Beginning of Year		
Balance Transferred From Income(435)		
Appropriations of Retained Earnings(436):		
Dividends Declared-Preferred Stock(437)		
Dividends Declared-Common Stock(438)		
Adjustments to Retained Earnings(439):		
Balance End of Year		

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Number Of Customers (b)	Amount (c)
1	OPERATING REVENUES		
2	Flat Rate Revenues-General Customers:		
3	Residential Revenues(521.1)		
4	Commercial Revenues(521.2)		
5	Industrial Revenues(521.3)		
6	Revenues From Public Authorities(521.4)		
7	Total(521)		
8	Measured Revenues-General Customers:		
9	Residential Revenues(522.1)		
10	Commercial Revenues(522.2)		
11	Industrial Revenues(522.3)		
12	Revenues From Public Authorities(522.4)		
13	Total(522)		
14	Revenues From Public Authorities(523)		
15	Revenues From Other Systems(524)		
16	Miscellaneous Sewage Revenues(526)		
17	Total Sewage Service Revenues(521-526)		
18	OTHER OPERATING REVENUES		
19	Customers Forfeited Discounts(532)		
20	Miscellaneous Operating Revenues(536)		
21	Total Other Operating Revenues		
22	Total Operating Revenues		
23	OPERATING EXPENSES		
24	Total Sewer Operation & Maint. Exp.(from pg.9, line52)		
25	Depreciation Expense(403)		
26	Amortization Expense(404-407/from pg.10)		
27	Taxes Other Than Income Taxes(408.1/from pg.10)		
28	Total Income Taxes-Utility Operating Income(from pg.10)		
29	Total Sewage Operating Expenses		
30	Net Operating Income		
31	OTHER INCOME		
32	Income From Nonutility Operations(417)		
33	Interest and Dividend Income(419)		
34	Miscellaneous Nonoperating Income(421)		
35	Other Accounts(Specify Account No. and Title):		
36			
37			
38	Total Other Income		
39	OTHER DEDUCTIONS		
40	Interest on Long Term Debt(427)		
41	Amortization of Debt Discount and Expense(428)		
42	Interest on Debt to Associated Companies(430)		
43	Other Interest Expense(431)		
44	Taxes Other Than Income Taxes(408.2/from pg.10)		
45	Total Income Taxes-Nonutil. Operat. Income(from pg.10)		
46	Other Accounts(Specify Account No. and Title):		
47			
48			
49	Total Other Deductions		
50	NET INCOME		

SEWER OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount (b)
1	OPERATION EXPENSES	
2	Supervision and Engineering(700):	
3	Owner/Manager-Management Fee(700-A)	
4	Other Expenses(700-B)	
5	Labor and Expenses(701):	
6	Collection System-Labor, Mat'ls. & Expenses(701-A)	
7	Pumping System-Labor, Mat'ls. & Expenses(701-B)	
8	Treatment System(701-C):	
9	Sludge Hauling	
10	Utility Service-Water Cost	
11	Other-Labor, Mat'ls. and Expenses	
12	Rents(702)	
13	Fuel and Power Purchased for Pumping & Treatment(703)	
14	Chemicals(704)	
15	Miscellaneous Supplies and Expenses(705):	
16	Collection System(705-A)	
17	Pumping System(705-B)	
18	Treatment and Disposal(705-C)	
19	Total Operation Expenses	
20	MAINTENANCE EXPENSES	
21	Supervision and Engineering(710):	
22	Routine Maintenance Service Fee(710-A)	
23	Internal Supervision and Engineering(710-B)	
24	Maintenance of Structures and Improvements(711)	
25	Maintenance of Collection Sewer System(712)	
26	Maintenance of Pumping System(713)	
27	Maintenance of Treatment and Disposal Plant(714)	
28	Maintenance of Other Plant Facilities(715)	
29	Total Maintenance Expenses	
30	CUSTOMER ACCOUNTS EXPENSES	
31	Supervision(901)	
32	Meter Reading Expenses and Flat Rate Inspections(902)	
33	Customer Records and Collection Expenses(903):	
34	Agency Collection Fee(903-A)	
35	Internal Labor, Materials and Expenses(903-B)	
36	Uncollectible Accounts(904)	
37	Miscellaneous Customer Accounts Expenses(905)	
38	Total Customer Accounts Expenses	
39	ADMINISTRATIVE AND GENERAL EXPENSES	
40	Administrative and General Salaries(920)	
41	Office Supplies and Other Expenses(921)	
43	Outside Services Employed(923)	
44	Insurance Expense(924)	
45	Employee Pensions and Benefits(926)	
46	Regulatory Commission Expense(928)	
47	Transportation Expenses(929)	
48	Miscellaneous General Expenses(930)	
49	Rents(931)	
50	Maintenance of General Plant(932)	
51	Total Administrative and General Expenses	
52	TOTAL SEWER OPERATION & MAINT. EXP.(to pg. 8. line 24)	

TAXES OTHER THAN INCOME TAXES(408)

Show hereunder the various tax items which make up the amounts listed under Account Numbers 408.1 and 408.2 appearing on page 8, lines 27 and 44.

Line No.	Item (a)	Amount (b)
1	Payroll Taxes	
2	Property Taxes	
3	Utility Regulatory Commission Assessment	
4	Other(Specify):	
5		
6		
7		
8		
9		
10		
11		
12	TOTAL(Same as page 8. line 27 plus 44)	

OPERATING AND NON-OPERATING INCOME TAXES

Acct. No.	Account (a)	Amount (b)
409.1	Income Taxes-Federal	
409.1	Income Taxes-State	
409.1	Income Taxes-Other	
410.1	Provisions for Deferred Income Taxes	
411.1	Income Taxes Deferred in Prior Years-Credit	
412.0	Investment Tax Credits-Net	
	Total Income Taxes-Util. Operat. Income(to pg 8,line 28)	
409.2	Income Taxes-Federal	
409.2	Income Taxes-State	
409.2	Income Taxes-Other	
410.2	Provisions for Deferred Income Taxes	
411.2	Income Taxes Deferred in Prior Years-Credit	
412.4	Investment Tax Credits-Net	
	Total Inc. Taxes-Nonutil. Op. Income(to pg. 8,line 45)	

AMORTIZATION EXPENSE

Acct. No.	Account (a)	Amount (b)
404	Amortization of Limited-Term Utility Plant	
405	Amortization of Other Utility Plant	
406	Amortization of Utility Plant Acquisition Adjustments	
407	Amortization of Property Losses	
-	Amortization of Rate Case Expense	
	Total Amortization Expense(to pg. 8, line 26)	

SEWER PLANT STATISTICS

PLANT VALUATION

1. What method of valuation was used with reference to Sewer Utility Plant in Service appearing on page two, line four: Original Cost, Estimated Cost, Original Cost Study? _____
2. What percentage of Sewer Utility Plant in Service was recovered, by the developer of the subdivision, through the sale of lots? _____ %
3. If less than one-hundred percent of the utility plant was recovered, please designate what portion (collection lines, treatment plant, ect.) of the plant that represents non-contributed plant _____
4. By whom were the books of account audited? _____
What was the date of the last audit? _____
If unaudited in the past twelve months, when and by whom is the next audit anticipated? _____

PHYSICAL DATA OF SEWER PLANT

1. Date of construction of original plant _____
2. Type of treatment process _____
3. Date and additional G.P.D. Capacity of subsequent additions to plant _____
4. Population for which plant is designed including population equivalent of industrial waste load _____

TREATMENT PLANT OPERATING STATISTICS

1. Total gallons received during the year _____
2. Total gallons received on maximum day _____
3. Maximum G.P.D. Capacity of the sewage treatment plant _____
4. Routine maintenance service fee:
Cost per month \$ _____
Contract expires _____
5. Sludge hauling:
Cost per load \$ _____
Average number of gallons per load _____
Number of loads this year _____

SEWER PLANT STATISTICS

CUSTOMER STATISTICS-END OF YEAR

Type	Number of Customers	Bi-Monthly Or Monthly Billing?	Number of Bills Pertaining to Each Type of Customer
Residential:			
Single Family			
Apartments/Condominiums			
Commercial			
Industrial			
Other (Specify):			
Total			

INDUSTRIAL CUSTOMERS SERVED

Name And Type Of Industry	Metered Or Estimated Gals.	Pretreatment Of Wastes

PUMPING STATIONS

Location	Size Of Motor	Type Of Motor	Capacity Gals. Per Day

MAINS (FEET)

Kind Of Pipe (Cast Iron, Vit. clay, concrete)	Diameter Of Pipe	No. Of Feet 1st of Year	Additions	Removed or Abandoned	No. Of Feet End Of Year

SERVICE LATERALS AND STUBS

Number of service laterals owned by the utility, end of year _____

Number of stubs as of end of year _____

Number of service laterals owned by others _____

OATH

State of _____)
County of _____) ss:

Before me, the undersigned officer duly authorized to administer oaths, there personally appeared _____,
(Name of affiant)

who, being first sworn by me, says on oath that he has charge of the records of _____
(Exact legal name of company)

and that the foregoing report is true to the best of his knowledge and belief, and that it covers the period from January 1, 19_____, to December 31, 19_____.

(Signature of affiant)

Subscribed and sworn to before me this _____ day of _____, 19_____.

Notary Public, County of _____

My Commission Expires _____, 19____.

(SEAL)